

SUPPLEMENTAL MEMORANDUM OF UNDERSTANDING  
BETWEEN  
THE CITY OF SAN LEANDRO  
AND  
THE SAN LEANDRO POLICE OFFICER'S ASSOCIATION

This Supplemental Memorandum of Understanding incorporates the Agreement between the City of San Leandro and the San Leandro Police Officer's Association regarding payment of the employee retirement contribution pending completion of a comprehensive new Memorandum of Understanding.

The City shall contribute to the Public Employees' Retirement System (PERS) each pay period a portion of the employee contribution rate as established by law equal to nine percent (9%) for sworn employees represented by the Association of the employee's "compensation" as that term is administered by the Board of Administration of PERS as of the above date for employees hired prior to January 1, 2013. Effective April 1, 2013, employees shall commence paying 3% of the employee contribution and the City shall contribute 6%. Effective January 1, 2014, employees shall commence paying 6% of the employee contribution and the City shall contribute 3%. Effective January 1, 2015, employees shall commence paying 9% of the employee contribution and the City shall contribute 0%.

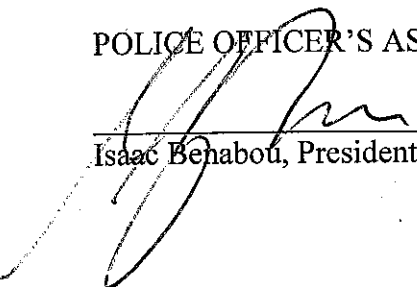
Contributions made pursuant to this section shall be reported to PERS as "employee contributions being made by the contracting agency. They shall be reported as compensation for retirement purposes. The City will not treat these contributions as compensation subject to income tax withholding unless the Internal Revenue Service or Franchise Tax Board determines that such contributions are taxable income subject to withholding.

This Supplemental Memorandum of Understanding shall be incorporated into the comprehensive Memorandum of Understanding between the City and Association for the contract period beginning January 1, 2013.

FOR THE CITY OF SAN LEANDRO

  
Chris Zapata, City Manager      6/19/13      Date

POLICE OFFICER'S ASSOCIATION

  
Isaac Benabou, President      6-17-2013      Date